

6/7/98

[Finl.]
6.
500-24-8-97.

Financial (1898) Department.

ORDINARY MS.

G.O., No. 527

DATED 13-6-98

INDEXED.

10/10

[Despatch Abstract.]

Drawing the attention of the supdt of stationery to certain irregularities in his accounts for the official year 1896-97 & to the methods of rectifying them; and directing him to report what steps he has taken to bring the working of his office to a condition of greater efficiency

AS 20/6/98

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
1800/98	574						
2017/98	640						
1221/98	446						

Financial (1898) Department.

CURRENT No. 1469



20-5-98

From

The Accountant General,

Madras.

Order Memo No. 1192 of 23-5-98.

No. 1946

The Supdt. of Stationery is requested to ~~be signed and~~ return, at an early date, ~~the~~ ^{the} report on the audit of the Accounts of the Stationery Office for 1895-96 forwarded with G.O. No. 522, dated 5th July 1897.

Dated 18 May '98

Received } 21. " "

Registered

Enclosures /

Spare copies -

SUBJECT.

Forwarding Audit Report of Mr. J. B. Power of the accounts of Superintendents of Stationery for 1896-97.

Curb. mcs 23.5.98

To

The Supdt. of Stationery (Memo) Recd

23/5/98.

BACK PAPERS.

G.O.	No.	Department.	Date.
130:	12.2.98	S.C.	
522:	5.7.97		
890:	12.11.95	S.C.	
603:	19.9.96		
746-51:	13.9.97	S.C.	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Outside Audit Department

Fort St. George,
Accountant General's Office,
May 1898.

No.

From

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

To

T. Hesheth Biggs Esqr.,
Accountant General, Madras.

Sir,

I have the honour to submit the following
report on the audit of the accounts of the
Superintendent of Stationery, Madras, for the official
year 1896-97.

2. The audit was conducted in the same order
as in previous years and 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 para 17
of the Administration Report of the Superintendent

A

for 1896-97 embodied in Government Order Nos 746-751
dated the 13th September 1897 Financial and differences
in respect of receipts and issues for the year, as
compared

4
compared with those of the previous year, are fully explained in that report.

3. The Superintendent's Cash Receipts for the year were as follows:—

Sale proceeds of Stationery including Commission	50,493 - 0 - 9
Do of Service books	1,286 - 15 - 0
Do of Ecclesiastical Forms	1 - 12 - 0
Do of Waste paper	653 - 15 - 7
Do of Packing Materials	557 - 5 - 4
Do of Unserviceable Articles sold by Auction	577 - 9 - 8
Railway, Postage, Freight & charges received	223 - 2 - 1
	<u>53,793 - 12 - 5</u>

They are accounted for thus:—

Cash paid into the Bank of Madras	11,044 - 6 - 11
Do into the District Treasuries	4,260 - 0 - 5
Do into the Burmah Treasury	152 - 13 - 11
Do into the Hyderabad (India) Treasury	96 - 7 - 2
	<u>53,793 - 12 - 5</u>

These figures exceed those given in the Superintendent's Administration Report by Rs 1578 - 0 - 10 owing to adjustments made subsequent to the 31st March 1897, under advice from the Accountant-General and on receipt of information from the collectors concerned.

This difference was explained to the Superintendent of Stationery in our letter No. $\frac{2448}{53}$ dated 22nd March '97 and need not be referred to again here.

The following points have been noted in the course of

5
of the audit:—

(a) Alterations and erasures in some of the Receipt and Issue Registers were not attested and initialed.

(b) One set of Mac Douglas Educational Works received from Messrs Baker & Co. free of charge and samples of red ink powder and carmine sent for trial apparently were shown in the Receipt Registers of the Office. It is understood that such supplies are generally not brought to account but it seems desirable that samples of stores of all kinds should be accounted for as some of them are of appreciable quantity and value.

(c) The following invoices have not yet been received with the acknowledgments of the officers concerned to whom Stationery was supplied:—

No. 372 of May 1896.

" 544 } of June 1896

" 582 } of June 1896

" 1019 } of September 1896

" 1078 } of September 1896

" 1326 } of November 1896

" 1664 } of January 1897

" 1798 } of January 1897

" 1820 } of January 1897

" 1846 } of February 1897

" 1916A } of February 1897

" 2019 } of March 1897

" 2231 } of March 1897

(d) Damaged Articles found at Stock taking in August and September 1896 were not disposed of as required by G. O. No. 603 dated 19th September '96 Financial, till November, 1897, when they were sent for

for auction sale together with those found damaged at the stock taking of that year.

Such delays would be avoided if directly after the receipt, every year, of the orders of Government on the report of the Stock-taking Officer, the stores found unserviceable are written off in the Issue Registers and brought in the Register of damaged articles, so that they might, in the usual course, be sent to the auctioneer along with other stores, already entered in that register.

(e) Collections of Cash made during August were remitted into the Bank on the 16th September '96 and Collections of September and October amounting to Rs 150-4-1, on the 12th November 1896, such delays are undesirable.

(f) The sale proceeds of certain unserviceable articles which had been disposed of on the 11th November '95 became due on the 21st February 1896, but were not received in the Stationery Office till the 10th August 1896. There was thus a delay of nearly 6 months in the realization of the money which the Stationery Office might have prevented by insisting on the prompt remittance by the auctioneer concerned of the amount due.

(g) A sum of Rs 27-7-0 on account of supplies made to the Engineer-in-Chief, Srirangapatna
Mangalore

Mangalore Railway Survey in September 1896 is still outstanding in the books of the Stationery Office. A reminder appears to have been sent on the 22nd February 1897, but no further action was taken for the adjustment of the amount.

C During the year under review, supplies were made, in accordance with G.O. 890 dated 12th November 1896, of articles of clothing for the peons attached to the Secretariate, the High Court and the Board of Revenue, the receipts and issues of which are kept in a separate register. It is desirable however that these articles should be treated like other stores and accounted for in the regular register of receipts and issues.

Damaged Articles book. This register looks untidy and, as noticed on the last account of audit, the last four columns specified in the margin are imperfectly written up. This is due to the fact that the date of my last report precluded any action being taken with reference to the accounts for 1896-97 and I trust that the register will be neatly and completely kept up in respect of the transactions of later years.

I am glad to be able to add that the result of my audit is satisfactory on the whole.

I have the honour to be,
Your most obedient servant,
J. S. Brown
Chief Superintendent in charge
of Outside Audit.

Statement of receipts, issues and balances of Stationery Stores for 1896-97.

Opening balance		347,647
<u>Receipts</u>		
From the Secretary of State for India	155,896	
From Messrs Baker & Co. London	772	
By Local purchase of Europe Articles	2329	
By - do - of Country Articles	334,143	
From other Presidencies (Europe Articles)	2815	
From other departments (Jail Department & School of Arts)	14,472	
Articles returned by Officers	7,101	
By adjustment.		
1. For value of Blank Books & supplied by the Govt. Press for paper &c. issued from the Stationery Office 1894		
2. On account of separation of instruments from boxes	5	
do Errors in books.	692	
do Excess found in Stock taking	970	
do gain arising from the revaluation of		
Closing balance	11,256	14,817
		532,345
		879,992
<u>Issues</u>		
To Postal and Telegraph Department	6,825	
To the Major Residency	1,203	
To the Meteorological Reporter to the Government of Madras	303	
To the Honorable Colonial Secretary Singapore	1,788	
To other Public Departments	542,362	
On payment of value	35,774	
For making blank books &c.	7,221	
As samples to Officers	130	
To adjustment		
(1) On account of deficiency in Stock taking	1066	
(2) Variation of rates	3010	
(3) Other adjustments	283	
Damaged articles found in stock taking and written off the accounts.	96	
Surplus Mathematical instruments forwarded to the Mathematical Instrument Office, Calcutta	4,746	
		604,781
Closing balance		275,211

Outside Audit DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
18th May 1898.

No. 1946

From

G. Hesketh Biggs Esq.,

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. O. B. Power on the audit of the accounts of
the Superintendent of Stationery, Madras for the year
1896-97 which calls for no remarks from me.

I have the honour to be,

Sir,
Your Most Obedient Servant,

W. H. Biggs
Accountant General.

*Encls: 1. 16 June
2. 14 May 98*

Financial (1898) Department.

C. No. 1469 + 1584

CURRENT No. 1584

Som

BC
6/1/98



From

The Supt of Stationery
Mudras

CS.

Order
Mud

No. 1028

Recorded.

2. The attention of the Supt
of Stationery will be drawn to the
several irregularities pointed
out by the District Auditor.

AB
8/6/98

Dated 1 June 1898

Received } 4. " "
Registered }

Enclosures 1/12 to Dec c. 1898 99/ret?

Spare copies -

Stitched in its
proper place
B. 6/6/98

SUBJECT.

Returning report on the
audit of the Accounts of
this office for 1895-96

To the Supt of Stationery (Q. 1028 etc)
with report in original form
returned

Ag. (Q. 1028)

Note.

As all the hands in the office
have now changed, a material
improvement may be looked
for in the immediate future.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Current No. 1584

Stationery Office,
Madras, 1st June 1898.

No. 1028

From

J. N. Atkinson Esq. I.C.S.
SUPERINTENDENT OF STATIONERY,
MADRAS,

To

The Hon'ble Mr. A. J. Arundel I.C.S.
Chief Secretary to Government
Financial Department
Coatacamund.

SIR,

With reference to your Memo
No 1192, dated 23rd May 1898, I have the
honor to return herewith the report on
the Audit of the Accounts of this office
for 1895-96, as desired therein.

I have the honor to be
Sir
Your most Obedt Servant.

J. N. Atkinson
as Superintendent of Stationery

Financial Dept.

Q. No 1469 + 1584

Order 527, d/13th June 98

The attention of the
Supt. of Stationery will be
drawn to the irregularities
pointed out by the Auditor and
to the suggestions made by that
officer, and he will report what
steps he has taken to bring the
working of the Stationery Office
to a condition of greater efficiency.
~~into proper order~~

Cmb.
10.6.98.

MA 7.6.98.

Supt. of Stationery (986411)
with report on order to be
revised

Acct. Genl (1584-9).

Desd. 16/6/98.

Mr W. Atkinson recently
informed the Chief Secy (D.D.)
that he is ^{trying to} ~~bring~~ the office
into some order

Cmb

When given for copying 15/6
 When copied 2 } 189 \$
 When examined }
 When signed

READ AGAIN G.O., No
 189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT. A A A A A A A

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

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G.
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300-6-6-58.

PUBLIC DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Ordinary No. 527, dated 13-6-1898.
Routine

Date taken out.	FOR WHAT PURPOSE.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
16-7-98	FD	1891	1898	JK	21-7-98	JK
22-7-98	FD	2017	1898	JK	25-7-98	JK
22-8-98	FD	1221	98	JK	22-8-98	JK
5-3-00	FD	266	for ref	JK	7/3/00	JK
7-3-00	FD	738	for ref	JK	20/3/00	JK
16-6-00	FD	1569	for ref	JK	28/12/00	JK
20-8-01	FD	for ref	for reference	JK	22-10-01	JK
17-3-08	FD	170/08	JK	JK	7-2-14	JK

T 1526/88

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