

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cu 1565	23-19						
1597	638-6						
768/00	221						
	7317						

Financial (1899) Department.

CURRENT No. 1221.



From The Accountant General Madras

No. 1080

Dated 20th March 1899

Received }
Registered } 21. 3. 99.

Enclosures 2.

Spare copies

SUBJECT.

Forwarding the report of Mr. J.O. B. Power, on the audit of the Superintendent of Stationery, Madras 1897-98

C.S.
Order No 4468 24-3-99
The attention of the Superintendent of Stationery will be drawn to the irregularities pointed out by the Auditor and to the suggestions made by that officer.

C.M.S.
22. 3. 99

To The Supt of Stationery (A.O.) with report in original & returned
" Acct Genl (A.O.)

Memorandum 1565

28/3/99

BACK PAPERS.

G.O.	No.	Department.	Date.
Ss	89299	Tril	18-10-98
ms	527	-	18-6-98
Sm	522	-	5-7-99

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Outside Audit Department.

FORT ST. GEORGE,

Accountant-General's Office,

March 1899.

No.

From

J. O. B. POWER ESQ.,

Chief Superintendent in charge of
Outside Audit.

To

T. HESKETH BIGGS ESQ.,

Accountant-General to the
Government of 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 1897-98.

2. The usual statement showing the opening balance, receipts issues and the closing balance of the stationery depot for the year is appended.

The classification of the issues to the various departments is given in paragraph 16 of the Superintendent's Administration report for 1897-98 reviewed in G.O.Nos.892-897 Financial, dated 18th October 1898, and the differences in respect of receipts and issues for the year as 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:-

	Rs.	A.	P.
(1) Sale proceeds of Stationery including contribution	37,194	-	2 - 6
(2) Sale proceeds of service registers	1,108	-	4 - 3
(3) Sale proceeds of waste paper	1,047	-	11 - 9
(4) Sale proceeds of packing materials	366	-	12 - 6
(5) Sale proceeds of unserviceable articles sold by auction	421	-	1 - 3
(6) Railway charges recovered	2	-	8 - 0
(7) Amount forfeited by the contractor	23	-	7 - 0
	40,163	-	15 - 3
	They		

They were accounted for as follows:-

Cash paid into the Bank of Madras.....	11,292- 2- 5
Cash paid into the District Treasuries.....	28,746- 5- 6
Cash paid into the Burma Treasury.....	87- 1- 1
Cash paid into the Hyderabad Treasury.....	38- 6- 3

	40,163-15- 3

The figures exceed those given in the Superintendent's Administration report by Rs.2,292/- owing to adjustments made subsequent to 31st March 1898 under advices from the Accountant-General and on receipt of information from the Collectors concerned.

4. Receipts of Stores.

Covering
Conveying letters received with the articles forwarded to the Stationery Office by the different Officers concerned are bundled and recorded separately. It would facilitate reference if they could be arranged and preserved in book files.

5. In counterfoil receipt No.90 of November 1897, 12 Oz. of blue endorsing ink are entered as contained in six bottles, and in receipt No.91 one ^{more} bottle so that, apparently, the ink

is received in the stores in bottles of different sizes. It is therefore misleading to enter the number of bottles in the ledger, without reference to their contents.

6. To ensure that all unserviceable articles returned to the Stationery Office are duly accounted for in the register of damaged articles, The Assistant Superintendent should initial the entries therein at the time a letter of acknowledgement for the stores is received by him for signature.

7. Two old rubber Cyclostyle rollers returned by the Treasury Deputy Collector of Trichinopoly in April 1897 were not entered in the register.

8. A few serviceable stores returned by the Inspector General of Ordnance, Madras Command have not been brought to account, but I have satisfied myself myself that they had been duly taken into the stores.

Issues.

In a few cases the number of items was not noted by the receiving Officer in his acknowledgement at the foot of the Invoice

9. According to Invoice No.1295 of October 1897 ^{an} excess supply of 70 lbs. of alum was made to the Superintendent of Survey, Madras, with reference to his Indent for 1897-98- The reason alleged being that the supply of alum in the stores was intended for this Officer alone and that the quantity supplied viz., 150 lbs was in one case which ^{was} issued in whole, the excess being taken to-wards the supply due for 1898-99.

10. Cash.

Amount.	Date of receipt.		Date of remittance.		Interval.	As shown in the margin there were some delays in the remittance of
	Rs.	A. P.				
(1) 251.	8.	3.	22" Octr:/97	5" Novr:/97.	13 days.	
(2) 783.	5.	3.	10" Novr:/97.	9" Decr./ 97.	29 ..	
(3) 156.	9.	0.	17" Febry:98	25" Febry:/98.	8 ..	
(4) 466.	10.	8.	24" March/98	30" March/98.	6 ..	

the Stationery Office collections to the Bank of Madras. The collections being mostly in the shape of cheques or Remittance Transfer Receipts, the chances of their being temporarily mis-appropriated are very small, but it is important that the amounts should be remitted promptly to the credit of Government.

11. In a ^{few} instances when money received was not sufficient to cover the cost of the article indented for, it was not brought to account until the balance was applied for and received. The delay in crediting the amount extended to over a month at times and it is objectionable that moneys received should be so long kept out of account.

12. The register of damaged articles has been kept up more tidily for 1897-98 than for previous years and I have instructed the storekeeper to bring to account therein the stores found unserviceable at the annual stock taking along with ^{un-}serviceable stores returned by different Officers, so that as I noted in my last report it would be impossible to lose sight of the stores sent to the auctioneer for sale.

13. The existing registers for accounting for stationery supplied on value are inconvenient in form and do not afford sufficient check on the sales and recoveries; I have therefore drawn up revised forms which will be suitable for this

purpose and suggested their introduction with effect from the next official year.

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

L. S. Power
Chief Superintendent.

139
Isd. Dept.
Encl. No.
To
C. No. 1221

Statement of receipts, issues and balances of Stationery Stores for 1897-98.

	Rs	Rs
Opening balance on the 1 st April 1897		275211
<u>Receipts</u>		
Stores received from the Secretary of State for India	292224	
School books and maps from Messrs. Bala...	742	
Value of articles received from the Superintendent of Stationery, Calcutta	2153	
Value of articles received from the Superintendent of Stationery, Bombay	575	
Value of articles received from the Mathematical Instrument Office, Calcutta	1137	
Value of Europe articles purchased in the local market	8725	
Country articles purchased locally	415639	
Value of articles obtained from other departments such as jails, School of arts	40466	
Articles returned by officers	4864	
Adjustment of the value of blank books supplied by the Superintendent Govt. Press for papers issued from the Stationery Office	1394	
Adjustment of the value of instruments separated from boxes	5	
Adjustment on account of errors in books	361	
Adjustment on account of excess found in stocktaking	370	
Adjustment on account of gain arising from the revaluation of closing balance	27747	
		796402
		1071613



Brought over

Issues

Postal and Telegraphic dep'ts.

Mysore Residency

Meteorological Reports to the Govt. of Madras

Other public dep'ts - Provincial

Stores issued on payment of value

Stores issued for making blank books &c

Samples of papers

Adjustment of errors in accounts

Adjustment of deficiencies in stock taking

Damaged articles found at stock taking & written off the accounts

Damaged articles returned to Messrs. Atherton & Co

Difference arising from revaluation of closing balance

Difference arising from pricing in debts

Separately

Obsolete books sent to Auction

Rs. 10,71,613

10,763

16,96

14,50

64,279

40,982

5,907

337

506

297

149

10

13,23

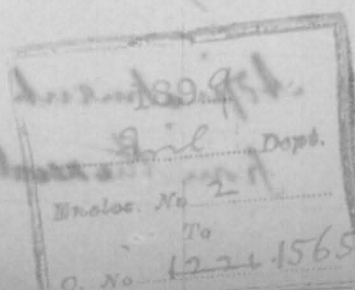
6,526

5,876

7,18,621

352,992

Balance on the 31st March 1898



CURRENT NO. 1221.

Outside Audit Department.

FORT ST. GEORGE,

Accountant-General's Office,

20 March 1899.

No. 1080

From

T. 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 1897-98 which calls for no remarks from me.

I have the honour to be,

Sir,

Your most obedient servant,

Accountant-General

When given for copying 24/3
 When copied 27/3 } 1899
 When examined 27/3
 When signed _____

READ AGAIN G.O., No _____ DATED _____
 1899

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.
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 Q = Copy heading only

A A A A A A A

[illegible]

[Finl.]
6.
100-24-8-97.

Financial (1899) Department.

ORDINARY MS.

G.O., No. 446

DATED 24 - 3 - 99

INDEXED.

[Despatch Abstract.]

Drawing the attention of the Supt. of Stationery
to the suggestions of Mr. Power, Chief Supt. in
charge of Entrusted Audit, in his report on the
audit of the accounts of the Supt. of Stationery
for 1897-98.

24-5-9